

EXHIBIT 23

GOVERNMENT OF PUERTO RICO
PUERTO RICO ENERGY COMMISSION



IN RE: REVIEW OF THE PUERTO RICO
ELECTRIC POWER AUTHORITY
FY19 RATES

CASE NO.: CEPR-AP-2018-0002

SUBJECT: Proceeding to Determine
PREPA's Rates for FY2019, and to Modify
the January 2017 Rate Order.

**RESOLUTION AND ORDER ESTABLISHING CALENDAR FOR SUBMISSION OF
INFORMATION**

On May 25, 2018, the Puerto Rico Electric Power Authority ("PREPA") filed its Response¹ to the Puerto Rico Energy Commission's ("Commission") May 22, 2018 Resolution and Order in the instant proceeding. In the Attachment A of its Response, PREPA provided an annotated version of Appendix A to the Resolution and Order of May 4, 2018, in which it included a timeframe for the submission of the required information, as well as the responsible party of each request.

As part of its response, PREPA identified several information requirements for which it is unable to meet the Commission's requests. The Commission determines the following for such requirements:

1. For Requirement D(1)(b), D(2) and D(3) related to Capital Projects, PREPA states that the personnel to answer such requests is currently in service restoration and unavailable. This response appears to be inconsistent with the statements made by one of PREPA's representatives at the May 18, 2018 Technical Conference that all spending was being reported to the Federal Oversight and Management Board ("FOMB"). Furthermore, the implication of not having this information available is that rates cannot be adjusted to include either increases or decreases in capital spending. Therefore, to the extent information responsive to these questions is being reported to the FOMB, it shall also be provided to the Commission.
2. For Requirement E related to Hurricane Costs, PREPA states that the request will be coordinated to assure there are no issues with FEMA, confidentiality, or external contractors not under PREPA's control. The Commission clarifies that there should be no confidentiality issues as any confidential information shall be handled in accordance with the procedures set forth in the Resolution on Case No. CEPR-MI-2016-0009 as currently amended and may be amended from time to time.

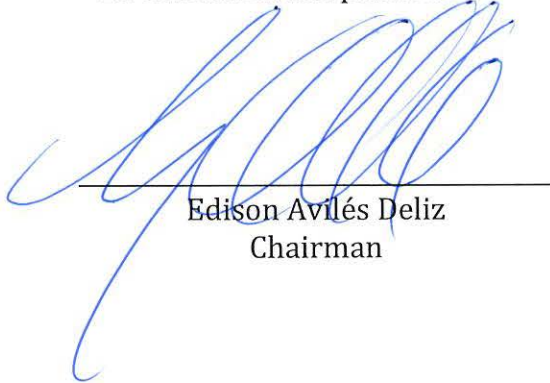
¹ See PREPA's Compliance Filing pursuant to the Commission's May 22, 2018 Order, Case No. CEPR-AP-2018-0002, May 25, 2018.



3. For Requirement G(3) related to Revenue Allocation and Rate Design, PREPA provided a set of caveats regarding the availability of the data requested. Any available information related to billing determinants shall be provided to the Commission. After the initial information is provided, the Commission, at its discretion, may request PREPA to submit the missing information as it becomes available.
4. Requirement H(2) required PREPA to “[l]ist all Directives issued by the Commission in the January 2017 and March 2017 Orders in Docket No. CEPR-AP-2015-0001 with which PREPA has not complied.” PREPA objected to this request but provided no legal argument to sustain such objection. The Commission holds the indubitable authority to “require and gather [from PREPA and certified energy companies] any pertinent or necessary information to properly carry out its powers and duties.”² Therefore, PREPA must provide a list in which it details the non-compliances with the Commission’s directives, as well as the reasons for said non-compliance.
5. For Requirement H(3) related to the value of riders for Fuel, Purchased Power and CILT, PREPA states that it has information related only to the Fuel and Purchased Power riders for the current rate structure. The lack of information related to the CILT rider at this time may result in the CILT rates remaining as they were determined during the previous rate case.

After an evaluation of the proposed timeframe provided in PREPA’s Response, the Commission **ORDERS** PREPA to submit the required information in accordance with the deadlines established in Appendix A of this Resolution and Order.

Be it notified and published.



Edison Avilés Deliz
Chairman



Ángel R. Rivera de la Cruz
Associate Commissioner

² See sub-section (l) of Section 6.3 of Act 57-2014, known as the Puerto Rico Energy Transformation and RELIEF Act, as amended.



CERTIFICATION

I hereby certify that the majority of the members of the Puerto Rico Energy Commission has so agreed on June 22, 2018. I also certify that on this date a copy of this Resolution and Order regarding the Case No. CEPR-AP-2018-0002 was notified by electronic mail to the following: n-vazquez@aeep.com, c-aquino@aeep.com, n-ayala@aeep.com, codiot@oipc.pr.gov, jperez@oipc.pr.gov, wilma.lopez@aeep.pr.gov a francisco.rullan@aeep.pr.gov. I certify that today, June __, 2018, I have proceeded with the filing of the Resolution and Order issued by the Puerto Rico Energy Commission and I have sent a true and exact copy to the following:

Autoridad de Energía Eléctrica de Puerto Rico

Attn.: Nitza D. Vázquez Rodríguez
Nélida Ayala Jiménez
Carlos M. Aquino Ramos
PO Box 364267
Correo General
San Juan, PR 00936-4267


**Oficina Independiente de Protección
al Consumidor**

p/c Lcdo. José A. Pérez Vélez
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Oficina Estatal de Política Pública Energética

p/c Mr. Francisco Rullán Caparrós
Lcda. Wilma I. López Mora
P.O. Box 413314
San Juan, Puerto Rico 00940

For the record, I sign this in San Juan, Puerto Rico, today June 22, 2018.



María del Mar Cintrón Alvarado
Clerk



Appendix A

Information Requirements Deadlines for PREPA

Requirement No.	Requirement	Due Date
A	Changes in costs <ol style="list-style-type: none"> 1. Identify and justify an appropriate escalation factor for each category of costs addressed in the January 2017 Rate Order. Likely categories are operating expenses (<i>e.g.</i>, generation, transmission, distribution, billing, and administrative and general, fuel and purchased power costs), and for capital expenditures. 	August 17, 2018
B	Provisional rate <ol style="list-style-type: none"> 1. Distinguishing between the provisional rates approved by the Commission's order of June 27, 2016 and the permanent rates approved in the January 2017 Rate Order, explain which rates PREPA has charged during which months. 2. For each month since July 1, 2016, provide a detailed breakdown of the revenue collected from each element of the rate from each customer class, in an Excel-compatible electronic format, unlocked, with formulae intact. 	July 13, 2018
C	Billing of customers during and after the 2017 hurricanes <ol style="list-style-type: none"> 1. Identify the precise period of time during which PREPA did not bill customers. Identify any differences in dates applicable to different customer categories. 2. Explain how PREPA has handled, or proposes to handle, billing customers for consumption and demand recorded during the period when PREPA did not bill customers. If there is an absence of recorded data, describe and explain. 3. (To the extent not already answered) As a result of Hurricanes Irma and Maria and the associated recovery process, did PREPA incur fuel and purchased power costs that have not been recovered from PREPA customers? If so, provide a monthly quantification of the costs 	July 13, 2018



Requirement No.	Requirement	Due Date
	incurred and not recovered, including the costs by fuel type (for PREPA's generators) and by provider (for purchased power).	
D	Capital Projects <ol style="list-style-type: none"> 1. (a) Regarding capital projects whose costs were reflected in the January 2017 Rate Order, which have been completed? (b) For each project not completed, what is the percentage of completion? 2. What other capital projects, not addressed in the immediately preceding question and not related to hurricane recovery, has PREPA begun? Provide a detailed breakdown of the projected costs, the percentage of completion and the completion schedule. 3. What capital projects, not identified in the immediately preceding two questions, does PREPA anticipate starting during FY2019? For each project, provide the project budget (identifying total planned expenditure by item or category as appropriate for the project) and the expected expenditure and completion schedule. 	July 13, 2018
E	Hurricane Costs <ol style="list-style-type: none"> 1. Provide in an Excel compatible electronic format a chart or spreadsheet identifying each reimbursement request made to any federal agency for hurricane recovery costs, showing the date of each request, the agency to which the request was made, the amount of the request, the types of expenses covered by the request, whether the request has been granted, and the funds received. In the alternative, provide (1) a copy of each reimbursement request made to any federal agency providing hurricane recovery assistance, and (2) a copy of each notification of reimbursement received from any federal agencies. 2. Provide a detailed breakdown of restoration expenses by month in an Excel-compatible 	August 10, 2018



Requirement No.	Requirement	Due Date
	<p>electronic format, unlocked with formulae intact, for the Hurricanes Irma and Maria recovery efforts. The breakdown should include capital expenditures by type (distribution, transmission, generation, etc.), PREPA labor costs (including, in particular, overtime costs), third party (contractor) costs, supplies and other operating costs (e.g. vehicle fuel or rental), and any other category of costs which is appropriate.</p> <p>3. Provide a copy of all reports and/or analyses conducted or commissioned by PREPA pertaining to restoration costs associated with Hurricanes Irma and Maria.</p> <p>4. Provide a projection of recovery costs detailed by capital and expenses anticipated for FY2019 and, to the extent available, for subsequent years.</p>	
F	<p>Fuel Costs</p> <p>1. Provide monthly fuel consumption for each of PREPA's generating units from January 2017 to the most recent data available. Provide the monthly fuel consumption data in an Excel compatible electronic format with all formulae intact.</p> <p>2. Provide monthly fuel prices for each of PREPA's generating units from January 2017 to the most recent data available. Provide the monthly fuel price data in an Excel compatible electronic format with all formulae intact.</p> <p>3. Provide monthly fuel costs for each of PREPA's generating units from January 2017 to the most recent data available. Provide the monthly fuel cost data in an Excel compatible electronic format with all formulae intact. PREPA may combine its response to these first three fuel cost questions in a single spreadsheet if desirable.</p> <p>4. Provide monthly delivered energy for each of PREPA's power purchase agreements from January 2017 to the most recent data available.</p>	July 13, 2018



Requirement No.	Requirement	Due Date
	<p>Provide the monthly energy data in an Excel compatible electronic format with all formulae intact.</p> <p>5. Provide monthly purchased power costs for each of PREPA's power purchase agreements from January 2017 to the most recent data available. Provide the monthly purchased power cost data in an Excel compatible electronic format with all formulae intact.</p> <p>6. Did either hurricane trigger <i>force majeure</i> clauses in any of PREPA's fuel or purchased power contracts? If so, provide a description of the clause and its impact on current contracts.</p>	
G	<p>Revenue Allocation and Rate Design</p> <p>1. Provide PREPA's total booked base revenue by month, from January 2017 to the most recent month available.</p> <p>2. Provide PREPA's booked base revenue by tariff by month, from January 2017 to the most recent month available.</p> <p>3. For each tariff code (or if data is not available by tariff code, by tariff), provide the following data by month, from January 2017 to the most recent month available.</p> <ul style="list-style-type: none"> a. Number of customers b. Number of customers with PREPA power supply c. Number of meters read d. Number of meters read with non-zero energy use e. Total energy on meters read f. Total energy revenue g. Total billing demand on meters read (for classes with demand billing) h. Total demand revenue i. Bills rendered by month j. Revenue billed by month <p>4. Provide the final version of monthly projections for FY2017 that PREPA presented in Case No. CEPR-AP-2015-0001, by tariff or</p>	July 13, 2018



Requirement No.	Requirement	Due Date
	<p>tariff code, for each of these billing determinants:</p> <ul style="list-style-type: none"> a. Customer number b. Energy (by block, if applicable) c. Billing demand <p>5. Provide PREPA's current projections for FY2019, by tariff or tariff code, for these billing determinants:</p> <ul style="list-style-type: none"> a. Customer number b. Energy (by block, if applicable) c. Billing demand <p>6. Provide the base revenues in FY 2019, by tariff or tariff code, that would result from the projected billing determinants and the current rates.</p>	
H	<p>Miscellaneous</p> <ul style="list-style-type: none"> 1. Please provide any available information about PREPA's levels of bad debt (monthly or quarterly) from January 2017 to the present. 2. List all Directives issued by the Commission in the January 2017 and March 2017 Orders in Docket No. CEPR-AP-2015-0001 with which PREPA has not complied. 3. Provide PREPA's workpapers supporting the value of each rider (Fuel, Purchased Power, and CILT) for each rider revision that PREPA has conducted since January 2017. 4. For each rider (Fuel, Purchased Power, and CILT), provide PREPA's projection of the value that will be in effect in July 1, 2018. 	July 13, 2018